P 64

G. R. S. IX-5]

Previous references.

Police 140-09 (142

1915-16 (Police)

File No. 62-15

Serial Nos. 164

Later references.

Police 146-16 (147)

Preserved

GENERAL AND REVENUE SECRETARIAT.

may be retained
AHR 25/9/16?

Serial Nos. 164

Part B for April 1917

SUBJECT.

Audit of the accounts of the office of the Supdt. of Police Kolar Gold Fields

4) To The Comptroller to Govt
" I. G. of Police
J3682-1 dy 17. 4. 17
Directs that in future the local audit ordered in the G. O. be confined to the test-audit of the Steve transactions in the I. G's office and that the audit of the accounts of the office of the Supdt of Police K G Fields be as discontinued

W D 58—GPB—50,000—24-7-16

G.R.S. 11] 1915-16

(1

GENERAL AND REVENUE SECRETARIAT.

(Police)

NOTES.

File No. 62-15

FILE HEADING.

Audit of the accounts of the office of the Supdt. of Police, K.G.F.

From

The Comptroller to Govt.

No. 1077-L.A.D 147 Dated 7-8-15 Received 10-8-15

Diary No. 7417	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the report on the audit of the accounts of the office of the Supdt. of Police, K.G.F., for the period from 1-7-08 to 30-6-11 with the remarks of the Supdt. & requests for orders as to whether the accounts of the detective police shall not also be audited.

NOTES AND ORDERS.

The last audit was for the year 1907-08. (Please see Police 140-09, to K.G.) Subd. for orders with references.

J 17/9

17/9

17/9

y'l M.

2) The D.I.'s remarks may be awaited.

EB 17.9.

NOTES—First Sheet.

GPE—35,000—15-6-12

G. R. S. 12]

General and Revenue Secretariat. | Police File No. 62 of 1915-16

Serial No.

3) The especial communication from the I.G. has not yet been received.

4) Subd. for orders.

BH. 24.4.16. [illegible]

5) Please put up draft calling for D.S.P.'s opinion.

Pol. [illegible]

[illegible] 24/4

6) Draft subd.

BH. 25.4.16 [illegible]

[illegible] Sub H [illegible]

7) Done [illegible] 26/4

2 To The I.G. of Police No. 4219 28th April 16

Forwards the audit notes of the accounts of the Office of the Superintendent of Police D.G.I. and requests that the same may be returned with his remarks.

3 From The I.G.P. No. 4785-4187 22/26.7.16

Returning the audit note with his remarks re collection of arrears and supply of pumas referred to in paras 18(2) and 22(a) of the note and states that the D.S.P. has been asked to strictly adhere to codal rules as regards other items.

8) Subd. This may be sent to

NOTE—Contn. sheet.

GPB—20,000—30-6-15

J 2.16

(3

G. R. S. 12]

General and Revenue Secretariat. | Police File No. 62 of 191 5-16

Serial No.

9) Pr II for Remarks.
BG
28.8.16

BG
29/8

Thomas Scott

Pr II
Subs.

10) ~~Above~~ The audit note refers to the period from 1.7.08 to 30.6.11.

11) Almost all the points raised in the audit note have been explained by the Superintendent, and the D. Ig. of Police states that the D S.P has been asked to adhere strictly to the Code rules as regards other points.

12) From para 3 of Comptroller's letter no. 1077/L.A.D 147 dated 7/9th August-191 it may be seen that the accounts of the K. Gr. F. Supdt's office up to end of June 14 were audited in May 1915. The report of this audit may be awaited.

Paper under disposal I.

13) Whether the accounts of the Detective Police Force should not be subjected to local audit is point for orders.

Hon'ble
24/9/16

14) The scope of these local audits is not properly explained anywhere.

15) The Auditor's report ~~has~~ discloses that the audit was almost wholly

NOTE—Contn. sheet.

GPB—70,000—17-12-15

(4

G. R. S. 12]

General and Revenue Secretariat. | Police File No. 62 of 1915.

Serial No.

in Connection with the receipt and Expr of parcels and Contingencies, and the Examination of Service Registers, & Stationery Registers - The Registers and Records relating to these items are Common to all Govt offices and it is not quite Clear why Govt have Considered an Exn of these in these offices alone necessary. The order of July 1905 requiring this audit does not make the intention Govt clear. The Examination of these accounts & transactions Should be done by the Departmental offices and getting it done by outside agency undermines their sense of responsibility.

It is therefore Submitted for Consideration if this audit by the accountants of the Comptr office of the audit of the Dist's office and of the office of the Supdt K.G.F may not be done away with or if Continued restricted only to "Store Accounts". Examination of Service Registers and Acquittance Rolls does not seem to be the duty of the accountants of the Comptr Office

J.V.0509/16

NOTE—Contn. sheet.

P.Sevn
G.P.B—70,000—17-12-15

29-2-16

(15

G. R. S. 12]

General and Revenue Secretariat. | Police File No. 62 of 1915.

Serial No. 16)

To Comptt for remarks on A/s's views above - Ms 8/4

H. U.O. 509-16. 9/1 1916 10

17/294 15/1/17.

17 JAN 1917

I think the examination by the Auditors of this office of Service Registers, Acquittance Rolls and the Contingent Register in respect of ordinary items of contingent charges is not necessary. As observed by Mr. Shamanna these registers and documents should be scrutinised by the departmental officers themselves and there should ordinarily be no need for their check by an outside agency.

2. The stock transactions of the Police Department are however large and the annual expenditure is over half a lakh. No stock accounts are rendered to the Audit Office and the local audit of stock transactions with reference to the initial accounts and registers is therefore necessary. It is however unnecessary to conduct any exhaustive audit of these transactions. It should be sufficient if the test audit of one month's accounts is conducted in addition to seeing that the prescribed registers and accounts are maintained and posted up to date. If the test audit of one month's transactions discloses any serious irregularities

* NOTE—Contn. sheet

GPS—70.000—17-12-15

16

G. R. S. 12]

General and Revenue Secretariat. | F. File No. 12 of 191 .

Serial No.

irregularity, it is only then that there would be any need for examining the accounts of other months. If the examination of the usual records relating to payments of salaries and allowances and contingencies is not made and the audit itself is confined to the scrutiny of one month's Stock accounts in detail, I think the arrangement will serve all the purpose for which such an audit is necessary and the time taken up for doing this work will also be considerably reduced.

Offg: Comptroller.

Bangalore.
Dated, 12th January 1917.

SAM.

The Comptroller's proposal may be approved - And the local audit confined to the test audit of store transactions in the Dy. S.P.'s office (Stores). In that case the local audit of the D.S.P.'s office at Hg. Q. may be discontinued. No orders will be necessary in regard to the undertaking of the audit of the Detective Police Force raised in Compt's letter of 7.8.15 under disposal -

For the reasons given in para 1 of the Compt's

NOTE—Contn. sheet.

GPB—70,000—17-12-15

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2)

(7

General and Revenue Secretariat. | Polit. File No. 62 of 1915-16

Serial No.

H

Note above the local audit of the Assistant Surgeon's pay was discontinued in pursuance of 12.3.12.

Yr Secy) vide note of 8.11.16 above.

VB
25.1.17.

I agree. Draft according.

M
18/2 18/2

GEN. & REV. SECT. JUDICIAL 1 FEB 1917 DEPUTY

(for III).

Draft subd.

Please put up clean draft

BH. 12.3.17 HRL

Clean draft subd.

For approval

BH. 12.3.17

Financial Secy)

Yr: No: 2063-16.

Subd. Maybe approved with slight amendments as indicated.

VB
13.3.17.

13/3/17

Yr Secy).

M 8/4

VB
10.4.17

(for III)

Subd.

Please put up a fair draft of the first para.

BH. 11.4.17

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

Police File No. 62 of 1915-16

(8)

Serial No.	
	Resolved as decided.
-	PS. 12.4.17.
	Draft as approved by the Financial Secretary is submitted for favour of approval
	Ex 14/4
	Extraordinary Member
	Draft approved by the Extraordinary member
	13-4-17.
	14/4
	14/4
4	To the Comptroller
	The S. P. of Police
	No D 3680-1 17th Apr. 1917
	Direct that in future the local audit ordered in the G.O. above be combined to the test audit of the store transactions in the S.P's office and that the audit of the account of the office of the Supdt of Police H.Q.'s be discontinued

NOTE—Contn. sheet.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. L.A.D. 147 / 1077

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

Dated Bangalore, the 7th August 1915.

Enc. one report and one letter.

FROM Diwan Bahadur
J. S. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

D. M. Narasinga Rao, Esq. B.A., B.L.,
Secretary to the Government of Mysore,
General *Department.*

SIR,

I have the honour to submit herewith for the information of Government and necessary orders, the audit note of the accounts of the office of the Superintendent of Police, Kolar Gold Fields, for the period from 1st July 1908 to 30th June 1911, with the remarks of the Superintendent of Police on the several points noticed during audit, received from the Inspector General of Police in Mysore with his letter No. 5594/603 dated the 29th May last and to state that the Superintendent of Police has satisfactorily explained almost all the points raised in the audit note.

2. On some of the important points requiring further action I have offered further remarks in the audit note.

3. The accounts of this office up to end of June 1914 were audited in May last and the audit note drawn up is being forwarded to the Inspector General of Police for favour of remarks on the objections noticed in this audit.

4. In this connection, I may add that, in the course of my inspection of the Office of the District Superintendent of Police in May 1915, I found that under the orders of Government No. J 121-2/Police 180-04-4 dated 10th July 1905 only the accounts of the District Superintendent of Police Office proper and not the accounts of

the

Rec.—Gl. 17]

....Department.

191 .

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
....*Dept.*

Dated

Despatched 9/8/18

Received

No. 1077/177 Epe

Subject matter.

Submitting the annual return of the Office Supervising Police Kolar Gold Fields

(10

of the detective police are being audited, and that, in my opinion, the accounts of the Detective Police Force which ~~is~~ are also under the control of the District Superintendent of Police should likewise be subjected to local audit.

5. I accordingly made a reference to the Inspector General of Police in the matter, and enclose herein a copy of the same for the information and orders of Government.

I have the honour to be,

S i r,

Your most obedient servant,

JChakravarthy

Comptroller.

SDV/

7/8/15

(11

Copy of letter No. 9106/L.A.D. 1125 dated 10th June 1915 from the Comptroller to the Government of Mysore, to the Inspector General of Police in Mysore, Bangalore.

In continuation of this office letter No. B466/1083 of the 16th ultimo re: the filing of the Detailed contingent bills of the detective establishment of the Kolar Gold Fields Police in the Inspector General's Office itself, I have the honour to observe that under the orders of Government only the accounts of the District Superintendent of Police (proper) and not the accounts of the Detective Police Force are required to be locally audited and to enquire whether the accounts of Detective Police should not also be subjected to local audit for the following reasons.

(1) The regular establishment and the detective establishment are under one and the same officer and the two accounts are mixed up in the cash book of the District Superintendent of Police's Office

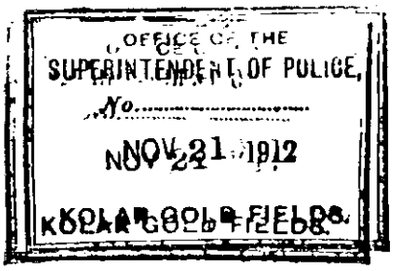
(2) But for the detective Police expenditure there is nothing special in the District Superintendent of Police, Kolar Gold Fields account requiring the annual local audit of the accounts by my audit staff.

(3) Though the detective force fund belongs to the Kolar Gold Fields Mining Board, the expenditure is incurred under the orders of State Officers and the State is responsible for any abuses that may creep in the administration of that fund. As details of the contingent expenditure are not furnished to Comptroller's office, a local audit of the accounts is all the more necessary.

If you agree, I request that you will be so good as to obtain needful orders of Government in the matter.

Assistant Examiner,

SDV Record Section, Comptroller's Office.



12

REPORT ON THE AUDIT OF THE ACCOUNTS
OF THE OFFICE OF THE SUPERINTENDENT
OF POLICE, KOLAR GOLD FIELDS.

The audit was conducted by Mr. L. V. Srinivasa Iyengar assisted by M. K. Krishnaswami Iyengar.

2. The audit was commenced on the 14th of March 1912 and completed on the 23rd April 1912. The period occupied excepting holidays was 2[illegible] days.

3. During the period under audit, S. [illegible]Richard Esq., was the Superintendent of Police.

4. The audit was for the period from 1st July 1908 to 30th June 1911.

PART I. Action taken on the last audit.

A The objections noticed in the last audit report have been rectified as under.

(1) The amounts paid out of permanent advance are separately shown in the Cash Ledger.

(2) Rs.101-8-0 being the balance of house rent collected and remaining on hand was remitted to the Treasury on

the

(13

/he 7th and 15th December 1908.

(3) The utilisation of house rent collected for various purposes not authorised was practically discontinued from May 1911.

(4) The transactions with the Detective establishment pass through the Superintendent's cash book from April 1909.

(5) Particulars of telegrams sent are now recorded in the contingent register

(6) A separate remittance register is maintained for rent collected on ~~blue tents.~~ Police huts and the Treasury acknowledgments are taken in it.

(7) Leave granted to Abdul Aziz, Head Constable now in Bagapalli Taluk is stated to have been noted in his service register while the leave of Kothandaramiah, head clerk and - Laksmana Rao, head constable is noted in their service registers.

(8) Sanction to the entertainment of C. Laksmana Rao, Prosecuting Inspector who was over 28 years at the time of his entertainment /accorded in Government

Order

YCT

114

Order No.J.3603-4/Pol.180-08-2 dated 19th May 1909.

(9) The service registers of - Inspectors and constables have been written up in ink.

(10) The following recoveries have been made and credited to Treasury.

(i) The cost of 13 yards of khaki cloth issued for uniforms to Kothandaramiah, head clerk viz., Rs.0-0-6 and Rs.5-4-0 were recovered on the ~~19th~~ 8th November 1909 and 5th January 1910 respectively.

(ii) Cost of one pair of Inspectors' boots supplied to Mr. Tate - viz., Rs.3-8-0 recovered and remitted to the Treasury on the 17th May 1911.

(iii) -do- -do- supplied to Mr. walton, Inspector recovered on the 16th May 1910 and remitted to the Treasury on the 7th May 1910.

(iv) Cost of one set of officers' ball buttons and one pair of M. P. supplied to the head constable, Nurulla viz., Rs.1-8-0 and Rs.0-4-0 recovered on the 7th August 1909 and 9th July 1910 respectively.

5. B. Necessary action has still to betaken in regard to the following objections.

(i) Permanent advance is not being recouped

This is due to the non-receipt of T. A. bills duly

(15)

recouped at least once a month as required by the rules.

duly audited early. This fact has been explained by me in my letter no. 2063/19 1/12 to the Supdt.

do

Noted.

(ii) Travelling allowances drawn are kept in hand long undisbursed.

(iii) The action taken in regard to the undermentioned leave granted unauthorisedly is not clear.

(a) 3 days casual leave to Head clerk Kothandaramiah in May and October'08.

(a) No period has been ordered to be treated as Privilege leave.

(b) Privilege leave of 5 days from 14-7-1908 to Giri Vedaiah constable.

(b) No period has been ordered to be treated as leave without allowances & the amount drawn in the pay bills of B Divn. for Feb: 1910.

(c) 18 days Privilege leave from 19-7-1907 to Mr. Dunning Inspector.

(c) No period has been ordered to be treated as leave without allowances by the D. G. of Police & the amount so reported to have been drawn in the pay bills while he was at Koppa.

(d) 10 days Privilege leave from 30th May 1907 to Krishnappa, Head constable.

(d) Reference has been made to D.S.P. Kolar.

(e) 15 days Privilege leave to Vijiara, havulu from 14th May 1907.

(e) It is reported that the leave in question was not availed of by him.

6. PART II. RESULT OF CURRENT AUDIT.

The objections noticed in audit are embodied in detail in an objections statement attached to the report.

7. I M P R E S T .

1. (a) The cash on hand in both the Account and Store Branches on the 16th March 1912 was examined and it was found to agree with the book balance.

(b) The

(b) The amount of imprest sanctioned for the Office is Rs.500/-. The cash remains with the Head clerk of the office who has not furnished any security He lodges it in an iron safe in charge of the Champion Reefs Police Station every evening before the office closes and brings it therefrom the next morning the key of the safe remaining with him.

(c) The cash of the Store Branch remains with the Store keeper who remits it to the Treasury through a remittance book maintained in the Branch for the purpose. The Store keeper has also not furnished any security.

(d) The imprest as well as other money received in the office is mostly utilised in making advances.

The cash on hand on 30th June 1911 was Rs.84-5-6 and the total of advances outstanding at the end of June 1911 was Rs.738-14-5. Rs.405-10-6 out of permanent advance and Rs.333-3-11 paid out of miscellaneous items amounting to Rs.331-0-11 and travelling allowance of Rs.2-3-0 received in the office. There is no season why travelling allowance claims should [redacted] paid promptly and the advances [redacted] adjusted.

This is because the J. [redacted] are not received audited every and therefore the acc[redacted] made to officers & men could not be reconciled then and [redacted].

(16)

Attention is invited to para 147 of the Mysore Treasury manual, and sufficient security deposit should be taken from the Head clerk and the Storekeeper as required in Gop No SC 52 F/62/Alle 322-10 dt 4th June 1912

15

Payment of advance out of Establishment charges legally objectionable and opposed to Art. 1 of C Code. If the Permanent advance of the office should be found inadequate

Sanction of Govt. will have to be obtained, to increase the same. The circumstances under which the balance of Rs 1-8-0, out of the advance of Rs 5 made to Police Constable No 86 Gopal Nambiar has not yet been adjusted, have not been explained

15

(b) The amount of imprest sanctioned for the Office is Rs.500/-. The cash remains with the Head clerk of the office who has not furnished any security He lodges it i. an iron safe in charge of the Champion Reefs Police Station every evening before the office closes and brings it therefrom the next morning the key of the safe remaining with him.

(c) The cash of the Store Branch remains with the store keeper who remits it to the Treasury through a remittance book maintained in the Branch for the purpose. The store keeper has also not furnished any security.

(d) The imprest as well as other money received in the office is mostly utilised in making advances.

This is because the T. A. bills and therefore the advances recouped then and there

The cash on hand on 30th June 1911 was ~~XX2~~ Rs.94-5-6 and the total of advances outstanding at the end of June 1911 was Rs.738-14-5. Rs.405-10-6 out of permanent advance and Rs.333-3-11 paid out of miscellaneous items amounting - to Rs.331-0-11 and travelling allowance of Rs.2-3-0 received in the office. - There is no reason why travelling allowance claims should not be paid promptly and the advances made ~~through~~ therefor adjusted,

Comptroller's Remarks.

(16

Attention is invited to para 147 of the Regns for issue of manual, and sufficient security deposit should be taken from the Head Clerk and the Storekeeper as required in G.O. No 52 1/63/Mlle 322-10 dt 4th June 1912

15

Payment of advance out of Establishment Contingencies being objectionable and opposed to Art. 1 of C. Code. If the Permanent advance of the Office should be found inadequate

Sanction of Govt. will have to be obtained, to increase the same. The Circumstances under which the balance of Rs 1-8-0, out of the advance of Rs 5 made to Police Constable No 86 Gopal Ramkrishna has not yet been expected, has not been explained

15

ance not received entitled entry made to Officers & men could not be

(15

recouped at least once ~~xxxxx~~ a month as required by the rules.

duly audited early. This fact has been explained by me in my letter No. 2016/19 1/12 to the Accts. Genl.

(ii) Travelling allowances drawn are kept in hand long undisbursed.

~~do~~

Noted.

(iii) The action taken in regard to the undermentioned leave granted unauthorisedly is not clear.

(a) 3 days casual leave to Head clerk Kothandaramiah in May and October 08.

(a) The period has been ordered to be treated as Privilege leave.

(b) Privilege leave of 5 days from 14-7-1908 to Giri Vadiah constable.

(b) The period has been ordered to be treated as leave without allowances & the amount short drawn in the pay bill of B Div. for Feb: 1910.

(c) 18 days Privilege leave from 19-7-1907 to Mr. Dunning Inspector.

(c) The period has been ordered to be treated as leave without allowances by the G. G. of police & the amount so reported to have been short drawn in the pay bills while he was at Koppa.

(d) 10 days Privilege leave from 30th May 1907 to Krishnappa, Head constable.

(d) Reference has been made to D.S.P. Kolar.

(e) 15 days Privilege leave to Vijiaraghavulu from 14th May 1907.

(e) It is reported that the leave in question was not availed of by him.

6. PART II. RESULT OF CURRENT AUDIT.

The objections noticed in audit are embodied in detail in an objections statement attached to the report.

7. I M P R E S T .

1. (a) The cash on hand in both the Account and Store Branches on the 16th March 1912 was examined and it was found to agree with the book balance.

(b) The

(17

or general

When the balance of Rev 8. was
objected should be stated. The
whole amount advanced
should have been deducted from
the next Yr Abell, if there were so
. Yr Adv

18

This is unpleas. No advance
should be made otherwise
than under Cond Mes, or with-
out the sanction of Govt in
each Case.

18.

An instance of long delay in the recoupment of permanent advance spent for travelling allowance was that of Rs.9-8-0 being the balance of the cost of a season ticket short-drawn in the contingent bill for - August 1907 but not recouped even - up to the date of the completion of current audit (ie) for over 4 years.

This has since been recouped under the orders from the Inspector of Police in Mysore.

The following are some of the other instances where delay has occurred in adjustment:-

Date of advance.	Amount advanced	To whom advanced	Purpose for which advanced.	Date of adjustment.	Amount adjusted
10-2-08	Rs.5-0-0	P.C.88 Gopal nambier of C. Division.	Not stated.	17-10-08 9-6-1909	Rs.2-0-0 1-8-0
11-6-08	1-3-0	P.C.203 Md. Gouse	To go to Chemical Examiner's office Bangalore.	19-10-08	1-3-0
26-2-08	5-0-6	P.C. 65 of B. Division.	To go to Chickmagalur to - give evidence before magistrate.	31-10-08	5-0-6
30-1-08	4-0-0	Office head clerk.	To go with the superintendent of police to Bethamangala.	26-12-08	4-0-0

(e) Advances are also freely made out of imprest to the officials of the Superintendent's Office including the head quarter Inspector for their private expenses, sometimes on the authority of the superintendent and at other times on that of the Head Quarter Inspector who is considered as the next head of office. -

Noted. ✓

This is irregular -

There

(18.

Such advances are
hopelessly irregular & should
not be allowed in future

18

There was delay in the recoupment of even these advances. A few instances of the above advances are for reference stated below.

Date of advance.	Amount advanced	To whom advanced	Purpose for which advanced.	Authority under which advanced
29-8-08	Rs.5-0-0	Tirumalachar P.C.(attached to office)	Application fee for criminals Lower Examination	Superintendent of Police.
16-9-08	3-0-0 ~~3-0-0~~	Girivasiah	Urgent need (to be recovered - from pay)	-do-
-do-	2-0-0	Recruit Jaganadham	Private expenses	-do-
19-10-08	25-0-0	Kothandaramiah Head clerk.	Not known; to be recovered in 2 instalments out of his pay.	-do-
3-3-1909	5-0-0	Mr. ~~Michael~~ Machie, Head Quarter Inspector	Purpose not stated.	On personal - orders of the Inspector.
15-4-'09	5-0-0	Arunachallam Pillay, head constable.	Not stated	Head Quarter - Inspector.
22-4-'09	5-0-0	Mr. ~~Michael~~ Machie, Head Quarter Inspector.	-do-	-do-
5-4-1910	30-0-0	K. Venkatappa Head clerk.	Not stated. (subject to deduction from - pay or travelling allowance)	Superintendent.

CASH BOOK AND LEDGER.

8 The following irregularities and defects were noticed in the course of checking the cash book and cash ledger.

(a) Mistakes in balances.

(i) The closing balance on the 23rd August 1909was Rs.30-7-9. The opening balance

(19

Employees Rewards

It is necessary that the Code books should be attested by the Superintendent of Police every day, and the Code Ledger verified once a week or at any rate at the end of the months as may be convenient.

18

balance entered on the 24th August 1909 was Rs.30-15-9. The difference of annas eight was adjusted on 31st August 1909 by deduction of the same from the opening balance on that date.

(ii) Closing balance on the 10th January 1911 was Rs.260-5-10 but the opening balance adopted for 11th January 1911 was Rs.260-5-11. The difference of one pie was rectified as above.

(iii) While the closing balance for the 16t September 1911 was Rs.13-15-5. the opening balance noted on the 18th (17th being sunday) September 1911 was Rs.13-15-6. The difference was rectified as above on the 20th September 1911.

From the above instances, it may be inferred that the ~~p~~ cash balance on hand was not tested at the close of each day ~~as required by Rule~~.

(IV) Instances were found in which balances were struck twice for ~~no~~ one and the same day. (Vide 29th September and 26th October 1910)

(v) In the cash book a balance sheet is inserted at the close of each months accounts showing unadjusted advances and cash balance on hand on the last day on the left hand side and the amount of permanent

(20

permanent advance sanctioned and items of receipt on the right hand side. - Only this sheet is signed by the superintendent but not the daily balances. Even t ese sheets for July 1908 to February 1909 had been signed only by the Head clerk Kothandaramiah.

(b) THE MIXING OF PRIVATE AND PUBLIC ACCOUNTS IN THE OFFICE CASH BOOK IS A SERIOUSm IRREGULARITY WHICH MUST BE - IMMEDIATELY RECTIFIED.

noted ✓

(i) On the receipt side of the cash book Rs.10/- was entered against 13th July 1909 as "Loan from D. S. P." (District superintendent of Police). It was explained that the permanent advance had been - fully spent on that date and as money was required for emergent expenses, the - above loan had to be taken.

This was done as no money was available in the permanent advance for reasons explained in para 10. 5 B(i) Supra

(ii) Against 16th February1909 Rs.12-2-0 was entered with the remarks "taken a loan for emergent expenses". It was stated that as an expenditure of Rs.22-9-0 on account of trainage for one Police Officer and some men to be sent to Bangalore that day had to be met and the cash balance on the day was only Rs.10-8-2, the above loan had to be raised. The person fro whom the loan was obtained is not mentioned.

- - Do - -

✓

(iii) Under date 30th June 1909, Rs.35/- was entered on the receipt side of t e -

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of the cash book as amount recovered from the Head constable, Venkata Rao towards the advance made to him (for private expenses) by the District - Superintendent of Police in April and December 1908. This amount was - entered against the same date on the expenditure side as amount paid to the District Superintendent of Police. This was purely a private transaction and there was no need for its entry in the office cash book.

(c) UTILISATION OF GOVERNMENT MONEY FOR PRIVATE PURPOSES.

(i) On the receipt side of the cash book rupee one was entered against 29th July 1909 as amount paid by the District Superintendent of Police on account of the telegram charges incurred on the 7th - July 1909. It was explained that as the telegram which was sent by the Superintendent to the Deputy Commissioner was of a private nature, the amount was returned by him on the 28th July 1909 and credit was accordigly afforded for it on the same date.

This appears to have been done through over-night.

(ii) One anna paid as money order commission on Rs.3/- remitted to the Superintendent of Police, North Arcot District on the 18th March 1911 towards the advance made by him to the head constable Rahim Khan for his travelling allowances was charged to office contingencies on the

the 3rd May 1911 and shown under advances on the receipt side in the cash ledger on - 31st May 1911.

As the advance of Rs.3/- was recouped on 21st March 1911 from Rs.22-6-2 being the travelling allowance of the official for September 1909, the money order commission should have also been recouped therefrom'

(d) IRREGULAR PAYMENTS.

(i) Towards Rs.28-8-0 due to B. K. Sundera Ram, 1st class Serjeant, as pay for March 1911, Rs.28-8-2 was paid to him and the excess payment of two pies shown in the ledger as advance made out of impress. The amount was, however, recovered on the 30th June 1911.

(ii) Towards Rs.3-9-0 received through money order from the Police Inspector, Police Training School, Bangalore on account of travelling allowance payable to Police constables Nos.68, 128 and 120 - and brought on the cash book on the - 11th August 1911, The excess payment - of one anna was treated as advance made to the officials out of imprest and - brought under "Advances", Rs.3-10-0 was paid to them through the Division - Inspectors and charged off in the cash book on the 22nd August 1911. The

excess

122

Anna accepted as
Mandy and Commission
should be received from
the Contractor & Collected
by Secretary.

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excess payment of one anna was treated as advance made to the officials out of imprest and brought under "Advances" in the ledger on the 22nd August 1911. This amount was subsequently paid by the Head clerk and brought on the cash book on 3rd October 1911.

(e) The purpose of the advance made to Mr. S. M. Pritchard at Chittor as per telegram..... Rs.30- 0- 0
money order commission 0-13- 0
Rs.30-13-0 was not stated. This amount was however paid back on 26th April 1909.

This transaction was on account of working certain important case.

(f) COURT ATTACHMENT REGISTER.

Rs.15/- received from the chief Detective Inspector on the 5th - October 1909 as amount recovered - from Police constable, Sivaprasad, on account of civil court decree was remitted to the Munsiff's court Kolar Gold Fields, on 30th November 1909. The cause of delay of nearly two months in the remittance of the amount was explained as due to the utilisation of the amount for other - payments made by ~~it~~ the office. This is - irregular.

In the maintenance of the Court attachment register once in use - in office, be revived, and all remittances made to the court through that

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Examination of the
detachment superficially
by the head of the office
as necessary.

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that register be periodically examined by the head of the office there would be less scope for such irregularities.

(g) In the cash book, pay disbursed to each individual is separately noted. This procedure unnecessarily swells the ~~the~~ number of entries in the cash book and entails much loss of time and labour, ~~practically~~ particularly when the number of individuals whose pay is this to be noted is very great. Since the requisites details for the amounts disbursed are available in the Acquittance Roll, only the lump sum disbursed on ~~on~~ each date as per acquittance roll may be entered in the cash book. If the payees be insisted upon invariably putting in the dates of payment in the acquittance roll, a verification between it and the cash book may be easily effected and even the delay in the refund of the undisbursed pay to the Treasury can with reference to - these dates be effectively watched.

This may be done.

(h) CASH LEDGER.

The entries in the cash ledger were not made in chronological order, that is, transactions of earlier dated were sometimes

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sometimes posted after those of subsequent dates. They have not been examined by ~~the~~ any responsible Officer; nor are the corrections made therein attested. It seems desirable that the ledger should be examined and signed by a responsible officer other than the Head clerk who prepares it, as, otherwise, the effect of the maintenance of the same would be lost.

This ledger is maintained only to facilitate the preparation of a balance sheet at the end of each month in the Cash register and it does not serve any purpose other than that now explained. The examination and attestation of the same seem to be not necessary.

9. RENT COLLECTION REGISTER.

This has practically fallen into disuse as the rents are not, as of old, collected and then remitted to the Treasury but are being shortdrawn from pay bills since ~~XXXX~~ May 1911. Nevertheless, this register, if maintained, will serve a useful purpose in checking the demand on account of rent due.

I understand that a careful check is effected in the Taluk Treasury at Bowringpet.

10. PREMIUM RECEIPT BOOKS.

Under the column "signature of the Treasury or other officer recovering premium" provided in the book, the head clerk of the office puts in his initials instead of the head of the office.

The entries are being signed by me also.

11. ACQUITTANCE ROLLS.

The rolls were examined and found correct except that in those for some months, the amounts had not been written in words, and the Superintendent's

initials

(26.

Noted.

initials not obtained. The dates on which payees received their pay were not invariably noted.

12. CONTINGENT REGISTER.

The accounts for the months of August and December 1908, April, - July and November 1909 and January and May 1911 were checked. The - result of the check is detailed below.

(1) Initials of the Superintendent had not been taken against date of each payment as required in article 79 civil account code. Vide entries against dates from 9t to 30th November 1909.

(2) Charges incurred on such items as house rent, books, telegrams, &c., service lables falling under the detailed budget head "20 contingencies" are all noted under the head "Miscellaneous" included in this detailed head instead of under their respective heads. The reason assigned for this procedure is that there was a common - provision for all the charges. It, however seems necessary that each kind of charge should be recorded under the appropriate budget head in order that the total expenditure under that head may be ascertained whenever required.

This is being done now under instructions from the Comptroller.

(3) Pay disbursed to sweepers is noted

in the

(26.

— — Noted. — —

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in the

the contingent register for the reason that the same is met out of the provision made against "Conservancy charges" under cntingencies. The charge, though met from contingencies is a recurring one and requires Gover ment sanction. It is necessary that it should be recorded in the acquittance roll and the ackowledgments of the payees - taken therein. This course, if - adopted would ~~minimise present changes~~ present changes of double payment.

Government sanction has already been obtained for meeting this expenditure and this fact has been explained to the Comptroller to the Govt of Mysore through the Inspector Gen'l vide memo No. 393 dated 6th December 1912.

The acquittance roll is maintained in the Divisions where the pay of rewards are disbursed by Inspectors who are paid the amounts from this office. The duplicate Copy of the acquittance roll which is sent by Inspectors are transmitted to the Inspector General of Police along with the detailed Contingent bill every month. Hence no necessity seems to exist to maintain the acquittance roll in this office.

(4) Against 29th July 1909, a charge of Rs.1-5-6 is entered in the contingent register/account of Stevens Black and red ink and one packet of pins and pencils required for the use of the - office. As these articles are supplied by the Government Stationery ~~Department~~ Depot, the purchase of these articles is contrary - to Government Order No. G.6011/60 - dated 27th May 1904.

As the supply had been exhausted and the fresh supply was not received the purchase was made.

(5) Two copies of Lett's Diary - purchased for the use of the office and the Prosecuting Inspector Hanumantha Rao at Rs.2-3-0 and Rs.1-8-0 respectively were charged for in the contingent - register under dates 11th and 21st - January 1911. Sanction of Government to the purchase of these books is necessary under article 98 (e) Civil

The Inspector General of Police has been addressed on the subject.

Account

(27

of Police in Mysore

Sanction of Government is necessary for the purchase of blue black ink and pencils locally at a Cost of Re 1 – 5 – 0 as the Service is opposed to the Secretariat Rules.

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Comptrollers Remarks

Under Govt Rule-3/1913 d/12th April 1921 the Inspector General is competent to sanction Rewards only upto Rs 50 in each case (Vide also para 42 of the Accounts Treasury Manual Part II). While Rs 60 was sanctioned to Mr LL Gedeon. It is a point for the orders of Govt whether the above limit does not apply to cases of Rewards of sums granted by private parties & whether the Inspector General of Police may sanction Rewards to Police Officers in such cases without reference to Government.

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Account Code.

13. REWARD REGISTER.

The register wascheckked from July 1908 to 30th June 1911

(1) A reward of Rs.12/- was paid to one Ramaswami, 1t class sergeant on 22nd November 1909 under the orders of the Superintendent of Police though the sanction of the Deputy Commissioner to the payment of the ~~xxxx~~ same was - necessary under Government ~~O~~rder - No.13611-13/J.1412 dated 12th April 1901. ~~(Vide copy of the order marked D. attached).~~

Noted for future Guidance.

71 A

(2) The Inspector-General of Police Mysore has in ~~Myxxxxxx~~ in his docket No.1073/42 dated 2nd September 1910 sanctioned the payment of a reward of Rs.150/- offered by Mr. Haji Ismail Sait to certain officials in connectio. with the English ware-house theft case which occured on the 18th September 1909. This sum - included Rs.60/- paid as ~~xxxxx~~ reward to - Mr. L. E. Gideon. Under the Government Order referred to in sub para 1 above, the Inspector-General can sanction rewards only up to Rs.50/-. The payment of Rs.150/- has also not been noted in the contingent register. It is a - point for orders whether the -

Government

* The reward was sanctioned probably by oversight by my predecessor the late Sirdar Dalawai Devaraj Urs. Government Sanction is however, invariably obtained for the acceptance of all rewards offered by the private parties.

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In the absence of any ~~direction~~ direction
~~by the Inspector~~
General, Specific orders
of Government appear
necessary
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Government Order refered to above does not apply to cases of rewards of sums granted by private parties and whether the Inspector-General may sanction rewards to Police - Officers in such cases without reference to Government.

(3) In some cases, rewards charged off in the accounts of certain - months were not paid to the parties in the respective months but done so in the subsequent months. (Vide No.10 in the objection statement).

Rewards are being disbursed in the public parade under the orders of the Inspector General of Police in Mysore. ✓

(4) No uniformity of procedure is observed in the matter of obtaining ackbowledgments from the payees. In some cases, the signatures of the payees are taken against their names in the reward register and in others not, ~~it~~ but remarks to the effect tha vouchers were sent to the Inspector-General of Police were found noted against them. Sometimes, seperate receipts are obtained from the payees in addition to their acknowledgments - taken in the register with a view to send the former to the Inspector-General of Police in support of the reward statement submitted to him.

In these circumstances, it appears necessary that there should be two - acknowledgments

This is being done.

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acknowledgments, one taken in the reward register and the other obtained on a separate receipt to be forwarded to the Inspector-general.

(5) A sum of Rs.5/- drawn from the Treasury on abstract contingent bill No.2 dated 27th September 1910 for payment of reward to an informant in case No.21/21 was kept in hand undisbursed for over 7 months, that is, till the 29th April 1911 when it was refunded to the Treasury.

The Kolar Gold Field population is a floating one. as the informant who gave the information in the case did not appear though Kept in deposit for 7 months and as his where abouts were not Known the amount was refunded to the Treasury.

14. SERVICE LABLES ACCOUNT.

The accounts from July1908 to 30th June 1911 were checked.

The labels required are obtained from the Treasury on indents prepared in duplicate on form (Finl.55 B.) and presented at the Treasury with the cost of the labels. The duplicate indent is retained by the Treasury and the original returned to the office duly signed. From this indent the service labels - account register is posted. The number of the indent may be noted in the register for facility of verification of the entries therein with those made in the - contingent register.

Noted

The accounts are balanced daily and attested

(30

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Noted

The accounts are balanced daily and attested

attested by the Head Quarter Inspector, but the attestation is not dated. An expenditure of - two half anna service labels on the 8th February 1909 was not deducted from the stock on hand on that date but was done so only on the 7th April 1909.

The despatch of letters by the Superintendent direct, are sometimes omitted to be noted in the Tappal - Book. The expenditure of stamps as noted in the register cannot in such cases be easily verified.

15. TRAVELLING ALLOWANCE REGISTER.

(1) The register has been opened on form (Finl.107. A.) prescribed for claiming travelling allowances - for establishments. The bills for travelling allowances claimed, of which there will be four as noted in the margin

1. A consolidated bill for the three divisions A B & C.
2. One bill for the Bowringpet Taluk establishment.
3. One for the Prosecuting - Inspector.
4. One for the office establishment

are transcribed into this register. After the receipt of bills duly audited by the Comptroller, the disallowances made by him are noted against the pay officials concerned by altering the original amounts in red ink. Only the alterations in the totals are - attested by the Head Quarter Inspector. The items in the register for which bills

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bills

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Confidential Remarks

The practice of retaining in hand the undisbursed Traveling allowance for Considerable periods should be discontinued.

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are received audited are crossed
means of red ink or blue pencil, -
lines.

Owing to the belated manner in which the bills from some of the Divisions are received, the bills of the several establishments re ating to a particular month cannot all be entered in one place so as to enable the office to determine whether the bills of the several establishments have all been received and what the total charges of the establishments on account of the - month are:--

The above difficulty may be avoided if, instead of posting the ~~total~~ travelling allowance bills of all the establishments together in the register as at present, a certain number of pages required for each establishment for the whole year be allotted in the register and the bills posted therein as received. A few pages may be allotted at the end of the book for showing, if necessary, the total monthly charges on account of the several establishments.

Noted.

(2) The acquittance rolls for travelling allowance disbursed to the A, B and C Divisions are received and filed in the office. No such roll is received from the Bowringpet - Taluk Police. The Superintendent draws the bills of that establishment, receipts the

contents

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contents thereof and sends them on to the Taluk. There, the bills are cashed and amounts disbursed to the officials concerned.

As the Superintendent will under the rules be held responsible for - amounts so drawn from the Treasury, it seems desirable that copies of acquittance rolls maintained in the ~~the~~ Taluk Office should be prepared and signatures of the payees taken therein and forwarded for check and file in the Superintendent's office. — Noted. — —

(3) The following cases will show that the practice of retaining in hand the undisbursed travelling allowance for a considerable period was kept up - during the period under current audit even though the same was objected to during the time of previous audit.

(a)

No.	Name of person to whom due.	Amount of travelling allowance, due.	Month for which due	When drawn, from Treasury	When refunded to the Treasury.	period for which retained on hand. Days-Months-Years
1.	Sheik Mohideen, acting 2nd class Constable No. 182.	Rs6-5-6	August 1908.	22nd Nov. 1909.	31st May 1911.	9 — 6 — 1
2.	Abdul Kye, Executive Police Constable No. 165.	Rs1-13-11.	July 1908.	29th September 1909.	—do—	2 — 8 — 1

(b) Rs.60-12-4 due to the Kolar Gold Fields

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Fields Police establishment as travelling allowance for December 1908 was drawn from the Treasury on the 26th January 1910. A sum of Rs.10-5-0 included in the above sum was sent to the B. Division for disbursement only on the 25th June 1910.

(4) In cases in which advances made to officials were adjusted out of travelling allowances due to them, Acquittances - were obtained from the parties only for the amounts actually paid instead of for the full amounts due to secure a legal acquittance. A few such instances are mentioed below.

(a) Out of Rs.1-10-6 due to Abdul Hye as travelling allowance for July 1908 Rs.1-3-11 was refunded to the Treasury and Rs.0-6-7 adjusted towards advance already made but no acknowledgment for payment of this amount was obtained from him.

(b) Rs.1-6-6 was due to one Girivasiah Police Constable as travelling allowance for June 1908. Out of this amount, - Rs.0-10-6 was remitted to the Official - by money order and the balance of 12 annas adjusted towards advance already made. No acknowledgment was taken from the Official for Rs.0-12-0.

(c)

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c) ~~Rs.8-12-0~~ Rs 9.12.- drawn on the 8th June 1911 on bahalf of Inspector, B. Hume Wright on the travelling allowance bill for September 1910 for Rs.46-5-0 was - adjusted by the office without obtaining a formal quittance from him.

(5) Acquittance rolls for amounts sent for disbursement to Police Officials - in the Divisions are not received from such Divisions even after the lapse of long periods. (Vide No.11 in the - Objection statement).

(6) Rs.5-14-6 was entered against 18th December 1909 in the cash book with remarks to the effect "Paid to Jamedar, Appaji Rao as advance of his travelling allowance for March 1909". It was stated that the advance was made in anticipation of the receipt of the travelling allowance bill duly audited. This procedure appears to be irregular.

16. SERVICE BOOKS AND REGISTERS.

(1) In the service books, the date from which ~~the~~ leave is granted is not invariably noted but only the date of the order granting such leave. As the leave granted on a certain date is sometimes availed of from a subsequent date, it will not be possible to say whether the leave so granted is admis-

Note for future guidance

sible

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admissible or not unless the exact date from which it is avalied of - is inserted in the service books.

The entries made in the service registers maintained for Police Inspectors and Constables have not been attested by any responsible officer. Since the entries in the service books of the officials are all made from service registers which are in their turn posted from the order book maintained in the office, and the cerrificates of verification recorded in the service books are made on the authority of the particulars noted in such service registers, it is desirable that the above registers should be signed by some responsible officer.

Noted.

(2) In checking the service books of the undermentioned officials, the following irregularities were noticed.

(a) K. Venkatappa, Head clerk.

(i) On the 20th March 1894, 5 days privilege leave was granted in excess of the leave admissible as shown below. This period has therefore to be treated as - leave without Allowances. (Vide No. ~~140~~ 14 (1) in the Objection statement.)

This subject is under Correspondence between this office, the Sub-Division officer Chikballapur, and the Deputy Commissioner Kolar, in whose offices, the official was working at the time leave was granted.

Amount

	Amount of leave at credit		Date on which eligible.
	Month	Days	
	0	24	On 13th April 1893
	1	1	On 20th March 1894
Total	1	25	
Deduct	2	0	Granted from 20th March 1894
Difference ..	0	5	Granted in excess.

(ii) was granted privilege leave from 1st May 1905 combined with sick leave from the 5th of July 1905 to the 2nd of October 1905. The total period of combined leave being less than six months the period of privilege leave is also to be treated as leave on medical certificate under article 165 A. (iv) Mysore Service Regulations, 2nd Edition. (Vide No.14 (2) in the objection statement).

(b) C. Raje Rao. was granted privilege leave for 15 days from the 13th February 1904. 10 days from the 24th June and 10 days from the 31st October 1904. As the total period of leave granted from the 13 February 1904 to 24th June 1904 - exceeded 15 days the grant of privilege leave for 10 days from 31st October 1904 was inadmissible under article 188 Mysore Service Regulations 2nd Edition. The period has therefore to be treated as leave without allowances.

As the Official has been transferred to Kolar District Copy of this Section has been sent to DEP Kolar for needful action.

STORE BRANCH.

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The privilege leave enjoyed by
Raja Ram during the six months
preceding the 31st Oct 14. i.e.
from 30th April to 30th Oct 14. be-
ing 184 days, there
no objection to the grant of
privilege leave from 31st Oct 14.
The Offg. Dy Chief, may be with
or diem

2/6
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S T O R E B R A N C H.

17. CASH BOOK.

At present, two cash books are maintained in the office, one in the Account Branch and another in the - Store Branch and the amounts received in these branches are remitted to the Treasury independently, the latter - branch maintaining a remittance book, for the purpose.

There does not appear to be any necessity for the maintenance of two separate cash books. The one in the Account Branch can serve the purposes of both the branches if the amounts received on account of the Store- Branch be credited in the cash book of the Account Branch and intimation of such credit given by the latter - Branch to the former for necessary - entry in its accounts. This procedure will save duplication of work and will further bring home the responsibility for all cash received in the office - to one person.

Noted.

Such irregularities as the delay in remittance (Vide No.16 in the - Objection statement) and the non-entry in the cash book of the collections made (Vide No.15(2) in the Objection statement) may be avoided.

Unnecessary

Unnecessary expenditure on account of trainage for a separate remittance - to the Treasury by the Store Branch may be saved. At present the pay disbursed to recruits attached to the Store Branch is not being shown in either of the cash books. If the cash book of the Store-Branch be done away with, such pay may be brought on that of the Account Branch.

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STOCK REGISTER OF ARTICLES SUPPLIED TO POLICE STAFF.

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18. The stock on hand was taken on the 26th March 1912. The difference observed between the actual stock on hand and that shown in the register is entered in the statement marked C. attached to - the report.

Noted. The balance will be rectified as per statement marked 6 on 1.3.13.

19. The stock register is said to be examined half yearly by two Inspectors. But there is no evidence to show that such an examination is being regularly conducted. The differences observed by them between the Issue and stock-Register are not noted in the latter so as to enable the office to effect necessary corrections under the heads concerned in the opening balances for the subsequent year. A list of the discrepancies observed between the Issue and Stock Registers of articles supplied is attached to the - report as statement A.

— do — as per statement marked A. on 1.3.1913.

20. Articles are sometimes supplied on credit instead of on cash payment and steps are not taken for the prompt recovery of amounts due on articles so supplied. As an instane, it may be cited - that articles costing Rs.17-3-6 were supplied to certain Police Officials of B. Division so far back as 6t. April 1909 but no action has been taken for the recovery of the same except that a reference in the matter was made in No.56 dated 26th March 1913. Sometimes, supply of articles to which officials are not entitled is also made and amounts due for such articles remain unrecovered. A list of such articles is noted in the objection statement as No.22.

Notes.
Final orders have been issued for the recovery of the pending amounts.

21. There has been a long delay in the recovery of dues from the persons to whom articles were supplied in the fllowing cases

page verified
12/11/12

(42)

X Pennds form part of
Uniforms. The supply of
Chevrons to Daffedars
or Sergeants and constables,
to show their respective
grades, has by mistake
been omitted to be entered
in the Scale of clothing
and this will be done
in future.

Date of supply.	To whom supplied.	Amount due.	Date of recovery.
27-7-09	Venkat Rao	Rs.1- 0-0	21-11-10
8-8-10.	Taqui Khan	2- 4-0	7---2-11
14-4-10	Munivenkata Naidu	0-10-0	5- 9-10
28-3-10	G. Venkata Rao	5-14-0	17- 3-11
10-8-09	Murthi Rao	0-10-0	10-12-09
17-4-09	Md. Gouse.	0-10-0	20- 4-12
26-1-11	Mr. Everard.	2- 8-0	20- 4-12.

Noted.

22. (1) Though Objection was raised during the last audit to the free - supply of 13 yards of khaki suits to the Head clerk of the office, a free issue of an overcoat was made to the present Head clerk during the period now subjected to audit. The cost of the overcoat was however recovered after it was pointed out from him on the 20th April 1912.

Noted.

~~12 20 and 12 and 12 and 1910 and 20th April 1912~~ (2) Punnahs and chevirous were supplied to constables free of cost - during the period under audit in spite of an objection taken to a similar - supply made during the previous audit No sanction of Government appears to have been taken for the supply

A reference has been made to the Inspector General of Police on the 6th Feb/13.

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(b) 20 and 2 undress turbans received from the Inspector-General of Police on the 22nd February 1910 and 30th April - 1910 respectively, were all supplied free of cost though ~~there~~ there was no provision in the Police rules for such a supply.

— Do — Do —

23. STATIONERY RECEIPT AND ~~THE~~ ISSUE REGISTERS AND THE STOCK ACCOUNT OF STATIONERY FORMS.

(1) These were not examined by anybody during the period under audit.

The several discrepancies noticed - between the Issue and Stock Registers are all noted in the list marked B. attached to the report.

This has been checked and initialled by the Head Quarter Inspector every month.

(2) The entries made on the first two leaves of the Issue Register of stationery forms for January 1910 were not posted - into the Stock Register for the month.

Will be posted in the Stock Register on the 18th February/13.

24. LIST OF FURNITURE AND BOOKS.

This is not properly maintained.

Will be properly maintained.

K Veeraraghavan Iyer
S.A.A.G.
Assistant Comptroller and
Officer in charge of the
Local Audit Dept

Superintendent
Kolar Gold

Compd
Rs
30.10.12

244/15

A

STATEMENT SHOWING THE DISCREPANCIES OBSERVED BETWEEN THE ISSUE AND STOCK REGI

YEARS 1908-09 TO 1910-11. (REFERRED TO IN PARA 19 OF THE

No.	Date.	Kind of article.	As per issue or receipt Register	As per stock Register	Difference	
					more	less
1.	21-6-11	Small buttons	8 (Issue registers)	5	+ 3	
			3 (Invoice)	1	+ 2	
2.	24-8-09	Red Punnahs	One pair	-	1 pair.	
3.	2-4-'10	Drill patties	20 (on the receipt side of the stock register.)	19		-1
4.	May '10	Ankle Boots.				
5.	-do-	Over coats.	172	171	+ 1	
6.	16-10-08	Hand cuffs.	6 (acknowledgment register).	-	+6	
7.	12-2-09	-do-	4	-	+4	
8.	-do-	Bull eye lanterns	2	-	+2	
9.	24-3-10	Over coat	1	-	+1	
10.	November 1909.	Constable blue turbans	30	33	-	
11.	9-12-10	Inspectors' swords and belts.	10	9	+1	
12.	21-1-11	Serge Coat	1	-	+1	
13.	18-3-12	Black turbans	2	-	+2	

Compd
31.10.12

A

STATEMENT SHOWING THE DISCREPANCIES OBSERVED BETWEEN THE ISSUE AND STOCK REGIS

YEARS 1908-09 TO 1910-11. (REFERRED TO IN PARA 19 OF THE

No.	Date.	Kind of article.	As per issue or receipt Register	As per stock Register	Difference	
					more	less
1.	21-6-11	Small buttons	8 (Issue registers)	5	+ 3	
			3 (Invoice)	1	+ 2	
2.	24-8-09	Red Punnahs	One pair	-	1 pair.	
3.	2-4-'10	Drill patties	20 (on the receipt side of the stock register.)	19		-1
4.	May '10	Ankle Boots.				
5.	-do-	over coats.	172	171	+ 1	
6.	16-10-08	Hand cuffs.	6 (acknowledgment register).	-	+6	
7.	12-2-09	-do-	4	-	+4	
8.	-do-	Bull eye lanterns	2	-	+2	
9.	24-3-10	Over coat	1	-	+1	
10.	November 1909.	Constable blue turbans	30	33	-	
11.	9-12-10	Inspectors' swords and belts.	10	9	+1	
			1	-	+1	
12.	21-1-11	Serge Coat	2	-	+2	
13.	18-3-12	Black turbans				

Compd
BR
31.10.12

A

STATEMENT SHOWING THE DISCREPANCIES OBSERVED BETWEEN THE ISSUE AND STOCK REGISTERS OF ARTICLES SUPPLIED

YEARS 1908-09 TO 1910-11. (REFERRED TO IN PARA 19 OF THE REPORT).

No.	Date.	Kind of article.	As per issue or receipt Register	As per stock Register	Difference		Remarks.
					more	less	
1.	21-6-11	Small buttons	8 (Issue registers)	5	+ 3		
2.	24-8-09	Red Punnahs	3 (Invoice)	1	+ 2		
3.	2-4-'10	Drill patties	One pair	-	1 pair.		
4.	May '10	Ankle Boots.	20 (on the receipt side of the stock register.)	19		-1	In the stock register, th during May 1910 were sh of 19 which is the tota opening balance for and the month, respectively
5.	-do-	Over coats.	172	171	+ 1		The opening balance for a ring the month were 4 a ly. 172 should theref shown in the Stock Regi 171.
6.	16-10-08	Hand cuffs.	6 (acknowledgment register).	-	+6		
7.	12-2-09	-do-	4	-	+4		
8.	-do-	Bull eye lanterns	2	-	+2		
9.	24-3-10	Over coat	1	-	+1		
10.	November 1909.	Constable blue turbans	30	33	-		
11.	9-12-10	Inspectors' swords and belts.	10	9	+1		
12.	21-1-11	Serge coat	1	-	+1		
13.	18-3-12	Black turbans	2	-	+2		

Compd
BR
31.10.12

B

STATEMENT SHOWING THE DISCREPANCIES OBSERVED BETWEEN THE ISSUE AND STOCK REGISTERS OF STATIONERY FOR THE PERIOD FROM 1908-09 TO 1910-11 (REFERRED TO IN PARA 23 (1) OF THE REPORT)

No.	Date.	Kind of article	Issues as per Issues - Register	Issues as per stock register	Difference. more	Difference. less	Rema
1.	September 08	Blotting paper	Reams Quires Sheets: 0 0 18	Reams Quire Sheets: 0 1 6	R Q S	-12 sheets	
2.	October 08.	Cream laid note	0 4 0	0 2 0	+0 2 0		
3.	March 09.	Fools cap m. m. 15 lbs.	0 3 6	0 2 6	+0 1 0		
4.	April 09.	Black lead pencil	Nos.5	Nos.4	No+1		
5.	July 09.	Nibs	72	70	+2		
6.	December 09.	Needles	1	-	+1		
7.	March 10.	Steel pen nibs	86	96		+10 - 10	
8.	May 10.	To Register	3	-	+3		
9.	-do-	From Register	-	3	-	-3	
10.	-do-	Black ink powder	Packet..1	-	+1		
11.	September 10.	Cream laid post	R q s: 0 2 0	-	+2		
12.	-do-	-do- note	0 2 0	-	+2		
13.	October 10.	C.W.Fools cap 8 lbs.	0 15 0	0 14 0	-	0 1 0	
14.	November 10.	Blotting paper	17	18	-	-1	
15.	February 11.	Steel pen nibs	94	92	+2		
16.	June 11	Paste board	1	-	+1		
17.	July 11.	C.W. Fools cap 10 lbs.	R q s: 1 9 0	R q s: 1 7 0	+0 2 0		
18.	February 09.	India rubber	-	1	-	-1	
19.	August 09.	C.W.F. paper	-	0 9 0	-	0 9 0	
20.	February 12.	Octavo book	1	-	+1		
21.	-do-	Quarto book.	-	1	-	-1	
22.	-do-	Coloured pencil	2	-	+2		

Compd
31.10.12

C

STATEMENT SHOWING THE DIFFERENCE BETWEEN THE ACTUAL STOCK ON HAND ON THE 26TH MARCH 1912 AND THAT SHOWN IN THE LEDGER OF ARTICLES OF CLOTHING &c., AND AMMUNITION (REFERRED TO IN PARA 18 OF THE REPORT).

No.	Kind of article.	Actual stock, on hand	As per ledger	Difference.	Remarks.
10	Sword belt with knots	1	-	1	
21	Small buttons	71	70	1	
25	Samlas	1	-	1	
32	Blue turbands	138	137	1	
50	Woollen over coats	2	1	1	
56	metal numbers	8	4	4	
57	whistles without chain	64	63	1	
59	Bull's eye lanterns	1	-	1	
67	Drill patties, black	4 pairs	3 pairs	1	
68	Beat badges	20	19	1	
76	Serge patti, single	1	-	1	
77	Ink bottles.	16	23	-7	
	AMMUNITION.				
1	Snider ball cartridges	3191	3189	2	
4 & 5	Muzzle loading ball cartridges	142	167	-1	
	-do- -do- elongated cartridges	24			
7	Caps	459	458	1	
8	Revolver cartridges.	163	157	6	

M. P.

Compd
31.10.12

C

STATEMENT SHOWING THE DIFFERENCE BETWEEN THE ACTUAL STOCK ON HAND ON THE 26TH MARCH 1912 AND THAT SHOWN IN THE LEDGER OF ARTICLES OF CLOTHING &c., AND AMMUNITION (REFERRED TO IN PARA 18 OF THE REPORT).

No.	Kind of article.	Actual stock, on hand	As per ledger	Difference.	Remarks.
10	Sword belt with knots	1	-	1	
21	Small buttons	71	70	1	
25	Samlas	1	-	1	
32	Blue turbands	138	137	1	
50	Woollen over coats	2	1	1	
56	metal numbers	8	4	4	
57	whistles without chain	64	63	1	
59	Bull's eye lanterns	1	-	1	
67	Drill patties, black	4 pairs	3 pairs	1	
68	Beat badges	20	19	1	
76	Serge patti, single	1	-	1	
77	Ink bottles.	16	23	-7	
	AMMUNITION.				
1	Sinder ball cartridges	3191	3189	2	
4 & 5	Muzzle loading ball cartridges	142	167	-1	
	-do- -do- elongated cartridges	24			
7	Caps	459	458	1	
8	Revolver cartridges.	163	157	6	

M. P.

Compd
B.K.
31.10.12

Objection statement on the examination of the K..

No.	Name of persons	Date of supply	Name of article.	Amount due.	No. & date of reference				
1-2	The persons who acted for Rama Nair, B. Division.	6-4-09	Khaki Suits - 2 Blue Turban 1. Puma 1. Ankle boots } one pair S. P. ½ Buttons - 4 Woolen overcoat } 1.	17-3-6.	56 dated 26th March 1912	17	3	6.	~~The amo recovere~~ In the at of clothing gi Rules, provisio of only the fo
2.	Mr. D. Venkata Rao. Hd. constable	3-9-09.	one Whistle with chain	0-10-0	55, dated 26-3-1912	0	10	0.	Constable. A whistle with
3.	Krishnamurthy	18-3-10.	do	0-10-0		0	10	0.	free of cost is
4.	Vijayaragavulu Naidu	do	do	0-10-0		0	10	0.	2 Khaki an
5.	G. Venkata Rao, Police Inspector	30-3-10.	do	0-10-0		0	10	0	1 pair of boo
6.	Sundara Rao, Hd. Constable	5-5-10	do	0-10-0					1 Pair of Serg
									1 Turban an
7.	Rahmiankhan	do	do	0-10-0		0	10	0.	1 Overcoat
8.	Munivamaswami	8-6-10.	do	0-10-0		0	10	0.	1 Serge Coa
9.	~~Hyd Sha~~	29-6-10	do	0-10-0		0	10	0.	1 Belt with
10.	Syed Mohammed.	8-7-10	do	0-10-0		0	10	0	
11.	Mr. Hoover, Head Constable	10-1-11	do (without chain)	0-10-0		0	10	0	
12.	Lakshmana Rao, Head Constable	2-2-11	do	0-10-0		0	10	0	
13.	Mumtaukata Naidu	13-4-11.	do	0-10-0		0	10	0	
14.	Rahmian khan.	23-6-11.	do	0-10-0 (Second Supply vide No. 7 above)			10	1	
15.	Gopal Singh.	17-11-09.	11 Small 5 Big buttons	0-8-9.		0	8	9.	

Compd
31.10.12

G. F. Police Superintendent's office accounts for 08-09 to 10-11

(17

~~sustenance~~ lee	the amounts may be recovered.	Orders have been issued to Divisions.
tement D for scale in in the revised Police is made for the supply lowing articles to Head nce the supply of a and without chains objected to for recovery ls to Patties Kulla f cross strap and frog		

Form No. 1]

Objection statement on the examination of the K.G.F. Police Supdt. account for 1910-11.

2 08-09 6

148

GPB—5,000—7-11.

Serial No.	Description of item.	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Account Branch Cash book Closing balance on 1st July 1910 entered as Rs 11-5-6		Should be Rs 11-3-6 May be corrected under the initials of the Head of the office.	Attended to.	
2.	Rs. 50/- being the Famine Imprest drawn on Cash order received from the Treasury officer, Kolar District, on 20th March 1909 and remitted to the Bowringpet Taluk Treasury on 30th October 1909.		Not brought on the receipt and expenditure side of the Cash Book. Reason for the omission may be called for and stated.	The amount did not belong to the office depts. it was brought to that the same need not be entered in this cash book. Noted for future guidance.	
	Dates of disbursements viz. 27th September 1910, 6th & 7th October 1910.		May be noted for future information	Noted.	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the H. Q. Police Supdt's office accounts for 1910—11

Ceg

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	6th December 1910 not noted.				
4.	Cash Ledger Rs. 2/- recovered 27th May 1909 from the Provincial Reserve towards Rs 83-10-6 advanced to it by the Detective Department on the 17th February 1909 not shewn in the Cash Ledger.		The reason of omission may be stated.	Rs 2/- have been shown in the cash ledger under the head Miscellaneous.	
5.	31st May 1909. Rs. 0-2-0 shewn as the cost of a bamboo purchased for the tent.			0-2-0 is included in Re 1-2-0 paid on 13-5-09.	
	30th June 1909. The following amounts		These were not traceable in the Chief / Senior Auditor		

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police accounts for Superintendents office 08-09 & 1910-11.

(50

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disp
	were shewn against this date— (1) Rs. 4-8-0 Cost of Mysore & Bangalore Directory (2) " 6-8-0 do — of photos (3) " 0-2-0 — do — of a bamboo. 31st January 1910. (1) Rs. 0-6-0 Telegram charges in a rope case (2) " 0-12-0 Cost of printing investigating table		Cash Book. The — amounts in which they were included may be pointed out.	(1) Rs 4-8-0 were paid on 22.4.09 (2) Rs 6-8-0 were paid on 7" May 1909 (3) 0-2-0 is included in Rs 424-8-0 under date 30.6.09 (1) 0-6-0 has been entered in the cash book on 23-12-09. (2) Rs 1-2-0 and not 0-12-0 have been paid on 13.12.09.	
6.	Rs. 680/- being the pay of the Detective Establishment for October 1910 and entered on both sides of the Cash Book against 1st November 1910 was not noted in the Cash Ledger		The reason of omission of the amount from the Cash Ledger may be stated.	This item has been entered in the cash ledger under the heads "Miscellaneous Receipts and disbursements	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Superintendent's office 08-09 & accounts for 1910-11.

(50

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	were shewn against this date— (1) Rs. 1-8-0 Cost of Mysore & Bangalore Directory (2) " 6-8-0 do— of photos (3) " 0-2-0 do— of a bamboo. 31st January 1910. (1) Rs. 0-6-0 Telegram charges in a rope case (2) " 0-12-0 Cost of printing investigating table		Cash Book. The amounts in which they were included may be pointed out.	(1) Rs 4-8-0 were paid on 22-4-09 (2) Rs 6-8-0 were paid on 7th May 1909 (3) 0-2-0 is included in Rs 424-8-0 under date 30.6.09 (1) 0-6-0 has been entered in the cash book on 23-12-09. (2) Rs 12/- and not 0-12-0 have been paid on 13-12-09.	
6.	Rs. 630/- being the pay of the Detective Establishment for October 1910 and entered on both sides of the Cash Book against 1st November 1910 was not noted in the Cash Ledger.		The reason of omission of the amount from the Cash Ledger may be stated.	This item has been entered in the cash ledger under the heads "Miscellaneous Receipts and disbursements"	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Suppl. office 08-096 accounts for 1910-11.

(57

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final
7.	Premium Receipt Books. Against some months for which premiums were recovered and noted in the books of C. Lukshman Rao, C. Giriappah & K. Venkatappa, the initials of the Superintendent were not taken.		The needful may now be done.	Attended to.	
8	Contingent Register (1) Re appropriations made from one head to another are noted in the register by altering the original allotments & the allotments entered under the various heads are not attested by a responsible officer.		Re appropriations are to be noted by additions to or subtractions from the original allotments but not by the alterations of such allotments themselves and the authority sanctioning such re appropriations should be quoted against them.	Attended to.	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Supdt. Office. accounts for 1910-11

(52

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final di
			The initials of a responsible officer should be obtained against both the original allotments and the reappropriations subsequently noted		
	(2) Rs5/- being the cost of service lapels purchased on 10th April 1909 was shewn in the Service Labels Account & Cash Book on 10th April 1909 but in the Contingent Register it was shewn in May 1909.		Why the amount was not recouped at the end of April 1909 as required by rules may be stated.	Through oversight the amount was not recouped in the same month.	
9	Rewards Register. A reward of Rs15/-		2nd item		

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F Police Expd to office 08-09 accounts for 1910-11 (53

GPB—5,000—5/6/12.

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	was found to have been paid to the acting Head Constable Ramasiwamy on the 4th August 1908.		The number & date of the Deputy Commissioner sanctioning the reward required in Government order No. 13611-13 dated 12th April 1911 may be pointed out	Noted for future guidance.	
10,	The following are the cases in which the amounts charged off in the accounts for the previous months were actually paid to the parties during subsequent months.				

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Expdl. Office accounts for 1910-11.

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
Date of payment	Amount paid. Name of payee	Month in which charged / Month in which amount was paid			
April 1909.	2-0-0 Syed Gaffoor P.C. 66	April 1909 / June 1909.	The discrepancies may be explained	The amount of reward bill was drawn in the previous months was paid to the parties on the dates on which they appeared.	
—Do—	2-0-0 Syed Abdulla P.C. 42	—do— / July 1909			
June 1909	5-0-0 Narayanaswami S.H.C.	May 1909 / June 1909			
11.	In the following Cases acknowledgments and acquittance Rolls were not obtained for the travelling allowances disbursed (1) Acknowledgment for Rs 11-1-10 sent to H. Division on the 25th June 1910 for disbursement		Acknowledgments are		

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the Dist. Police Supdt's office 28-095 accounts for 1910-11.

GPB—5,000—7.6.12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	(2) Acquittance Rolls for—		and acquittance Rolls may be obtained immediately and filed in the office for future check.	Noted.	
	(a) Rs. 0-6-0 paid to Munisenkata Naidu, Head constable, in the C. Division on 5th July 1909.				
	(b) Rs 4-7-6 Sent on 5th July 1909 to A Division for payment to Munisenkata, 1st class constable No. 82.				
	Rs 1-7-6 —Do— —do— —Do to Venkat Rao, 2nd class Constable No. 28				
	Rs. 4-7-0 Do— —Do— —do— to Rasumal, 1st class Constable, No. 58.				
	Rs. 4-14-0 Sent on 30th November 1910 to the Division for payment to Rahiman Khan, 2nd Grade Head constable,				
	Rs. 19-7-0 Sent to the A. Division on 27th June 1911 for payment to the official thereof.				
	Rs. 22-10-6. Drawn from the Treasury on the 20-1-1911 & sent to the C. Division on the 16-2-1911 but acknowledged by that Division on 15th March 1911.				

Chief / Senior Auditor

L. A. Form No. 1] Objection statement on the examination of the K.G.F Police Supt's office accounts for 08-09 to 10-11

GPB—5,000—7-6-13

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
12.	Rs. 20-7-3 disbursed to Gurusami Mudaliar, Head constable on the 6-7-1910, a simple receipt has been taken from him instead of a stamped receipt.		A stamped receipt may now be obtained from him and filed in the office.	Needful orders have been issued to the C. Inspector.	
	Advances.				
13.	Rs. 5-00. Advanced to Narasimhachar, Head constable, through the District Superintendent of Police on the 8-11-1909.		Acknowledgments for these advances were not obtained. The same may be obtained & filed in the Office for future check.	These items have been adjusted.	
	Rs. 330-0 paid to the District Superintendent of Police on account of the advance made by him on 30th April 1909 to the Jamedar Gurusami Mudaliar				
	Service Books.				
14.	K. Venkatappa, Head clerk. (1) 2 months' privilege leave was granted to him from 20th		(1) Rs. 2-6-9 drawn by him in excess from 15th to 19th May 1894		

Chief / Senior Auditor

L. A. Form No. 1J

Objection statement on the examination of the Kly. F. Police Supt's office accounts for 08-09 & 10-11

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	do to March 1894, while only one month & 25 days' privilege leave was at his credit on that date. The grant for 5 days' privilege leave was therefore inadmissible.	2 6 9	at Rs. 15/- per mensem as gymnastic, Sub-Division Office, Chikballapur, should be recovered.	The subject is under correspondence between this office and the Sub Division Officer, Chikballapur and the Deputy Commissioner, Kolar in whose offices the officer was working at the time the leave was granted.
	(2) Combined leave granted from 1st May 1905 to 2nd October 1905. Of this, the period from 1st May 1905 to 4th July 1905 was granted as privilege leave & the rest as sick leave.	31 14 11	as the total period of combined leave is less than six months, the period of privilege leave requires to be treated as leave on Medical Certificate under article 165 A(c) (III) Mysore Service Regulations, 2nd Edition. ~~Not~~ Rs 31-14-11 drawn by him in excess at Rs 15/- per mensem,	

Chief / Senior Auditor

L. A. Form No. 1]

"Objection statement on the examination of the K.G.F Police Supdt's office account for 08-09 & 10.11

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	(3) Certificate of verification of service not inserted in the service books. C. Giriappah. (1) 36 days' privilege leave was granted by the District Superintendent of Police on the 13th October 1904.		as Judicial Record-Keeper, Kolar District, has therefore to be recovered. The needful may be done after verification of service. The leave ~~was~~ was availed of from 31st January 1905 which was opposed to the provisions contained in Article 472 Mysore Service Regulation as no second sanction of leave has been obtained. May be noted- Chief / Senior Auditor	Noted. — do —	

L. A. Form No. 1]

Objection statement on the examination of the K.G.F Police Supdt's office accounts for 08-09 to 10-11

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			as Judicial Record-Keeper, Kolar District, has therefore to be recovered. The needful may be done after verification of service.		
	(3) Certificate of verification of service not inserted in the service books. Ce. Girisappah.			Noted —	
	(1) 36 days' privilege leave was granted by the District Superintendent of Police on the 13th October 1904.		The leave ~~was~~ was availed of from 31st January 1905 which was opposed to the provisions contained in Article 472 Mysore Service Regulation as no second sanction of leave has been obtained. May be noted —	—do—	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Supts. office accounts for 08-09 & 10-11 (54

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
(2)	Columns 10 and 11 for "Date of termination of appointment" and "Reason of termination," respectively.		These columns are being utilized for noting the date of the order sanctioning the leave and the amount of leave granted, instead of the particulars required to be inserted therein. The leave granted may be noted in red ink across the page in the service books.	noted.	
(3)	Certificate of verification of service not inserted in the service books. Gopal Singh & Iyyasami Iyengar		May be done after verification	Do	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Supts office accounts for 08-09 to 10-11

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Date of termination of appointments and reason of termination of such appointments were not noted under columns 10 and 11 in the service Books Store-Branch Cash Book.		may be noted & attested.	Noted. -	
15.	(1) Receipt of one anna Stamp from the Inspector General of Police on 11th November 1908 when his No. 124 during the time of Abdul Azize, Head Constable. (2) Receipt of Rs. 0-2-6 and annas ten on 7th June 1909 and 5th January 1910.		(1) not brought on the Cash Book. How this was disposed of may be explained. These were not brought on the Store Branch Cash Book but were remitted to the Treasury on the 20th March 1912 and	It was stated by Insptr. of Police Mr. Abdul Azize that Basappalli one anna Stamp, which was recovered from the police Constable in excess & need back for the * was given back to the P.C. Insptr. Genl. of Police. and that the P.C also admits of having received it.	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F Police Supdt's office accounts for 08-09 to 10-11 (56

GPB—5,000—7-6-12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
			3rd April 1912, that is during the period of audit. No action necessary.	Noted	
16.	Delay in remittance				
	Date of receipt / Amount remitted / Date of remittance				
	6-8-09 — 0-1-6 — 7-5-10				
	7-8-09 — 1-8-0 — do				
	10-12-09 — 0-10-0 — do				
	5-7-10 — 1-4-0				
	3-8-10 — 1-6-0				
	5-9-10 — 0-10-0				
	4-11-10 — 0-6-0 — 17-2-1911.				
	21-11-10 — 1-0-0				
	16-5-11 — 0-1-0				
	12-6-11 — 2-15-0 — 6-9-11				
	21-6-11 — 0-3-6				
	29-6-11 — 9-8-0				
			The cause of delay in remittance may be explained	The delay was due to the non-receipt of the full amount from the Divisions for the articles supplied to them on such small amounts payment, & could not be reconciled to any book of P.S.T.R & the full amount was received from Divisions.	

Chief / Senior Auditor

L. A. Form No. 1]

Objection statement on the examination of the K.G.F. Police Supt's office accounts for 08-09 & 10-11 (67

GPB—5,000—7 6 12

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
17.	Invoice Register. Receipt of 3 red pummahs with R^o. 53 dated 24th August 1909.		Why only one pummah out of three received was entered in this as well as in Receipt and stock Registers may be explained.	Through oversight it was entered. This will be rectified & brought up. to the Ledger upto date.	
	Issue and Stock Registers				
18.	(1) Issue of 4 Hand Cuffs with Keys on the 16th October 1908, 4 Hand cuffs with Keys and 2 Bull-eye lanterns on the 12th February 1909 respectively to Bethamangala Investigating Centre. (2) Issue of one overcoat on 24-3-10 to the peon Mahomed Gouse		The items not entered in the said registers though they were noted in the acknowledgment register. The omission may be explained and necessary note made & attested.	Will be noted & attested.	
19	(1) ~~22~~ 33 Constables Lalbe lanterns were entered in the Stock Register as issued during November 1909 while				

Chief / Senior Auditor

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	while 30 was the number noted both in the Issue and acknowledgement registers. (2) 10 Inspectors' Swords and belts were entered in the acknowledgement register as issued on the 9th December 1910, while the number entered in the Issue Register was only 9.		The discrepancies may be explained.	19 (1) will be rectified & attested. 2 will be rectified.	
20.	Issue of a over coat free of cost to the Head clerk. K. Venkatappa on the 5th September 1910.	5 14 0	The supply is inadmissible under the Police Rules. The cost of the overcoat, viz, Rs. 5-14-0 is therefore to be recovered. Amount recovered on the 20th April 1912. No further action is necessary. Chief Auditor / Senior	Noted	

G.R.S. 26] 26/4

SUBJECT.....

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Diary No. of letter replied to 4/19

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 28: 4: 1916

Signed by M.R. Srinivasa Iyer Sir,

Section Police

File No. 62-15

Serial No. 2

No. 9421/Sec: one file & audit note dtd 24.5.1916.

To

The I.G. of Police in Mysore

In forwarding herewith the audit note of the accounts of the office of the Supdt. of Police, K.G.F., for the period from 1.7.08 to the 30th June 1911 I am directed to request that the same may be returned with your remarks at an early date.

Chief Clerk
28/4
for Secy to Govt.
Gl. Dept.

Chief Clerk 27/4

P.T. 25-6-16.

No. 475 Office of the Inspector General of Police in Mysore,
41 Sifile Dated Bangalore, the 22nd July 1916. 9216.
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From

Diwan Bahadur

C. Srikantesvara Aiyar, B.A., B.L.,

Inspector General of Police in Mysore.

To

D. L. Narasinga Rao, Esquire, B.A., B.L.,

Secretary to the Government of His Highness

the Maharaja of Mysore, General Department.

Sir,

With reference to your letter No. J. 4219/P. 62-15-2 dated 28th April 1916, forwarding the audit note of the accounts of the Office of the Superintendent of Police, Kolar Gold Fields, I have the honor to return the same noting therein my remarks re the sanction of the reward and the supply of Punnas and chevrons referred to on pages 17 and 30 respectively against paras 13 (3) and 22 (a) respectively.

2. The District Superintendent of Police has been asked to strictly adhere to the codal rules as regards other items.

I have the honor to be,

Sir,

Your most obedient servant,

Asst. to the Inspector Genl. of Police,

For Inspector General of Police,

Absent from station.

P.R.

G.R.S. 28]

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Audit of the accts of the office of the Supdt. of Police K.G.F.

GEN. & REVENUE SECRETARIAT. Sec. 14 APR 1917

Police

File No. 627/5

Serial No. 4

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 191 .

READ—

G.P. no. J121-2-Police 180-4-4 dated the 10th July 1905 directing the annual audit of the accounts of the H.Q. Police office and the

Date of issue 17/4/17

Signed by M.G. Srinivasa

dy r

ORDER THEREON. No.

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

office of the Supdt. of Police K.G.F.

2. Letter no. 1077-L.A.D. 147 dated the 7th August 1915 from the Comptroller to Govt forwarding the audit note of

over

SUBJECT.

GPB—50,000—1-12-12

the accounts of the office of the Suptdt. of Police, H.Q.T., for the period from 1.7.08 to 30.6.1911 and requesting orders as to whether the accounts of the detective police force should not likewise be subjected to audit.

3. Letter no. 475-41 dated the 23rd/26th July 1916 from the I.G. of Police in Mysore returning the audit note with his remarks.

Order no. J 3480-1

Govt. consider that as the examination of service registers, acquittance rolls and contingent registers should be conducted by the departmental officers concerned there is ordinarily no need for their check by an outside agency.

An examination on the spot by such agency of the stock transactions of the department involving large annual expenditure is however necessary as no stock accounts are rendered to the audit office. As the primary responsibility for the correctness of the accounts rests in the departmental officers, govt. consider it

(64

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

~~transactions. It should be~~ sufficient if the test audit of one month's accounts is conducted by the local audit staff in addition to seeing that the prescribed registers and accounts are maintained and posted up to date. If this test audit discloses any irregularity the accounts of other months may be examined.

Govt. are therefore pleased to direct that in future the local audit ordered in the G.O. read above be confined to the test audit of the store transactions in the D.G.'s office and that the audit of the accounts of the office of the Superintendent of Police, K.G.F., be discontinued.

13.4.17.

for Secy. to Govt. H. Dept.

To

The Comptroller to Govt.
The D.G. & I.G. of Police in Bangalore

9RL
1273/17
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